

The Centrally Assessed Team within the Property Tax Division values all mines, utilities and railroad property that operate as a unit. Values are set and apportioned to taxing entities based on situs of property. The local County Treasurer bills and collects the tax.

[Appeals](#)

The appeals information provided here is for your convenience only. The official "Notice of Appeal Decisions" is sent directly to affected counties by the Utah State Tax Commission Appeals Section.

[Annexations](#)

Annexation is the methodical extension of a city's boundaries into adjacent unincorporated areas, and the corresponding extension of that city's services to the areas encompassed by the new boundaries. In Utah, annexation is governed by state statutes that allow cities and towns to annex adjacent areas, once those areas contain certain urban development characteristics (population density, subdivision of land into smaller lots, development intensity).

[Capitalization Rate Study](#)

This study provides the yield capitalization rates, market capital structures and other miscellaneous data, to be used in the valuation of all centrally assessed Utility and Transportation Company Properties.

[Natural Resources Annual Reports \(Returns\)](#)

Each centrally assessed Natural Resource taxpayer must send a completed "Annual Return for Assessment" to the Property Tax Division of the Utah State Tax Commission. For further instructions, click on the "Natural Resources Annual Reports (Returns)" label to the left.

[Utility and Transport Annual Reports \(Returns\)](#)

Each centrally assessed taxpayer must send a completed "Annual Report and Annual Return for Assessment" to the Property Tax Division of the Utah State Tax Commission. For further instructions, click on the "Utility and Transportation Annual Reports (Returns)" label to the left.